

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

REVIEW REPORT
OF
INDIANA DEPARTMENT OF GAMING RESEARCH
January 1, 2005 to February 28, 2007



FILED
05/31/2007

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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Joseph Koenig	07-01-02 to 01-03-05
Deputy Director	Vicky Loveless	08-25-03 to 07-28-05
Executive Director	Ernest Yelton	06-09-05 to 01-11-09



STATE OF INDIANA

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE INDIANA DEPARTMENT OF GAMING RESEARCH

We have reviewed the receipts, disbursements, and assets of the Indiana Department of Gaming Research for the period of January 1, 2005 to February 28, 2007. The Indiana Department of Gaming Research's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Indiana Department of Gaming Research are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations.

STATE BOARD OF ACCOUNTS

March 12, 2007

INDIANA DEPARTMENT OF GAMING RESEARCH
EXIT CONFERENCE

The contents of this report were discussed on May 10, 2007, with Ernest Yelton, Executive Director; Jennifer Byrd Arnold, Deputy Director; Philip Sicuso, General Counsel; and Kendra Nigg, Controller. Our report disclosed no material items that warrant comment at this time.

A copy of the report was mailed on May 3, 2007, to Joseph Koenig, former Executive Director; and on May 10, 2007, to Vicky Loveless, former Deputy Director.